



**FINAL ADMINISTRATIVE DECISION  
ILLINOIS PROPERTY TAX APPEAL BOARD**

APPELLANT: Jon Kutas  
DOCKET NO.: 21-30612.001-R-1  
PARCEL NO.: 13-36-420-019-0000

The parties of record before the Property Tax Appeal Board are Jon Kutas, the appellant, by attorney Dora Cornelio, of Schmidt Salzman & Moran, Ltd. in Chicago; and the Cook County Board of Review.

Based on the facts and exhibits presented in this matter, the Property Tax Appeal Board hereby finds **no change** in the assessment of the property as established by the **Cook** County Board of Review is warranted. The correct assessed valuation of the property is:

**LAND:** \$13,500  
**IMPR.:** \$42,952  
**TOTAL:** \$56,452

Subject only to the State multiplier as applicable.

**Statement of Jurisdiction**

The appellant timely filed the appeal from a decision of the Cook County Board of Review pursuant to section 16-160 of the Property Tax Code (35 ILCS 200/16-160) challenging the assessment for the 2021 tax year. The Property Tax Appeal Board finds that it has jurisdiction over the parties and the subject matter of the appeal.

**Findings of Fact**

The subject property consists of a 3-story apartment building of masonry construction with 2,600 square feet of gross building area which is approximately 131 years old.<sup>1</sup> Features of the building include 4 baths, a full unfinished basement, central air conditioning, and a 2-car garage. The property has a 3,000 square foot site and is located in Chicago, West Chicago Township, Cook County. The subject is classified as a class 2-11 property<sup>2</sup> under the Cook County Real Property Assessment Classification Ordinance.

The appellant contends assessment inequity with respect to the improvement as the basis of the appeal. In support of this argument, the appellant submitted information on five equity

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<sup>1</sup> Some descriptive information not provided by the appellant was drawn from the evidence submitted by the board of review and not refuted by the appellant via a rebuttal filing.

<sup>2</sup> Apartment building with 2 to 6 units, any age.

comparables located in the same assessment neighborhood code as the subject property. The comparables consist of 2-story, class 2-11 apartment buildings of frame or masonry construction ranging in size from 2,448 to 2,803 square feet of gross building area and ranging in age from approximately 103 to 131 years old. The comparables each have two full bathrooms; four comparables have a full basement, one of which is finished with a recreation room; and four comparables have either a 1.5-car or a 3.5-car garage. The comparables have improvement assessments that range from \$19,167 to \$28,063 or from \$7.83 to \$10.01 per square foot of gross building area. The appellant also submitted the property information sheets from the Cook County Assessor's database for each comparable property. Based on this evidence, the appellant requested a reduction to the subject's improvement assessment.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$56,452. The subject property has an improvement assessment of \$42,952 or \$16.52 per square foot of gross building area. In support of its contention of the correct assessment, the board of review submitted information on four equity comparables located within the same assessment neighborhood code and the same "subarea" as the subject property. The comparables consist of 2-story or 3-story, class 2-11 apartment buildings of frame or masonry construction ranging in size from 2,205 to 2,664 square feet of gross building area and ranging in age from 99 to 126 years old. Each comparable features two to six bathrooms; three comparables each have a full basement finished with a recreation room and one comparable has a concrete slab foundation; one comparable features central air conditioning; and each comparables has either a 2-car or a 2.5-car garage. The comparables have improvement assessments ranging from \$39,425 to \$51,075 or from \$16.60 to \$20.17 per square foot of gross building area.

### **Conclusion of Law**

The taxpayer contends assessment inequity as the basis of the appeal. When unequal treatment in the assessment process is the basis of the appeal, the inequity of the assessments must be proved by clear and convincing evidence. 86 Ill.Admin.Code §1910.63(e). Proof of unequal treatment in the assessment process should consist of documentation of the assessments for the assessment year in question of not less than three comparable properties showing the similarity, proximity and lack of distinguishing characteristics of the assessment comparables to the subject property. 86 Ill.Admin.Code §1910.65(b). The Board finds the appellant did not meet this burden of proof and a reduction in the subject's assessment is not warranted.

The parties submitted a total of nine equity comparables in support of their positions before the Property Tax Appeal Board. The Board gives less weight to appellant's comparables #1 and #5, along with board of review comparable #2 which lack either a basement or a garage, both of which are features of the subject property. Additionally, the Board gives less weight to appellant's comparable #4 and board of review comparable #4 based on their significantly newer ages relative to the subject. On this record, the Board finds the best evidence of equity in improvement assessment to be appellant's comparables #2 and #3, along with board of review comparables #1 and #3 which are most similar to the subject in location, age, gross building area, and some features. However, three of these comparables have a finished basement area which the subject lacks and each comparable lacks central air conditioning which is a feature of the subject, suggesting that adjustments are needed for these difference in order to make the

comparables more equivalent to the subject. The best comparables in the record have improvement assessments ranging from \$22,579 to \$50,015 or from \$8.26 to \$18.77 per square foot of gross building area. The subject's improvement assessment of \$42,952 or \$16.52 per square foot of gross building falls within the range established by the best equity comparables in this record.

After considering adjustments to the best comparables for differences from the subject such as finished basements and central air conditioning feature, the Board finds the appellant did not demonstrate with clear and convincing evidence that the subject's improvement is inequitably assessed and, therefore, a reduction in the subject's improvement assessment is not justified.

This is a final administrative decision of the Property Tax Appeal Board which is subject to review in the Circuit Court or Appellate Court under the provisions of the Administrative Review Law (735 ILCS 5/3-101 et seq.) and section 16-195 of the Property Tax Code. Pursuant to Section 1910.50(d) of the rules of the Property Tax Appeal Board (86 Ill.Admin.Code §1910.50(d)) the proceeding before the Property Tax Appeal Board is terminated when the decision is rendered. The Property Tax Appeal Board does not require any motion or request for reconsideration.



Chairman



Member



Member



Member



Member

DISSENTING: \_\_\_\_\_

CERTIFICATION

As Clerk of the Illinois Property Tax Appeal Board and the keeper of the Records thereof, I do hereby certify that the foregoing is a true, full and complete Final Administrative Decision of the Illinois Property Tax Appeal Board issued this date in the above entitled appeal, now of record in this said office.

Date: \_\_\_\_\_

June 17, 2025



Clerk of the Property Tax Appeal Board

**IMPORTANT NOTICE**

Section 16-185 of the Property Tax Code provides in part:

"If the Property Tax Appeal Board renders a decision lowering the assessment of a particular parcel after the deadline for filing complaints with the Board of Review or after adjournment of the session of the Board of Review at which assessments for the subsequent year or years of the same general assessment period, as provided in Sections 9-125 through 9-225, are being considered, the taxpayer may, within 30 days after the date of written notice of the Property Tax Appeal Board's decision, appeal the assessment for such subsequent year or years directly to the Property Tax Appeal Board."

In order to comply with the above provision, YOU MUST FILE A PETITION AND EVIDENCE WITH THE PROPERTY TAX APPEAL BOARD WITHIN 30 DAYS OF THE DATE OF THE ENCLOSED DECISION IN ORDER TO APPEAL THE ASSESSMENT OF THE PROPERTY FOR THE SUBSEQUENT YEAR OR YEARS. A separate petition and evidence must be filed for each of the remaining years of the general assessment period.

Based upon the issuance of a lowered assessment by the Property Tax Appeal Board, the refund of paid property taxes is the responsibility of your County Treasurer. Please contact that office with any questions you may have regarding the refund of paid property taxes.

PARTIES OF RECORD

AGENCY

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